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AUG 6 1953

MEMORANDUM TO: Chief, Fiscal Division
Chief, Finance Division
Chief, Budget Division

FROM : Controller

SUBJECT : Procedure for Recording Allotments of Confidential Funds in Fiscal Division and Coordination of Inter-Division Reciprocal Accounts

1. The procedure set forth herein provides the method to be followed in coordinating the recordation of all transactions affecting the reciprocal accounts on the records of the Fiscal and Finance Divisions each month.

2. Allotments of Confidential Funds

a. The Budget Division at the end of each month will determine the net amount of allotments of confidential funds made during the month and confirm that all allotments and allotment reductions made have been recorded during the current month by the Finance Division. Upon verification of the recordation by the Finance Division of all allotments of confidential funds from all sources available to the Agency, the Budget Division will prepare a memorandum to the Chief, Fiscal Division with a copy to the Chief, Finance Division, advising the total amount of allotments of confidential funds made during the month from each available source.

b. The Fiscal Division will record the net allotments of confidential funds made during the month in a single amount for each available source affected by debiting Account No. 91.1 - Unallotted Appropriations and crediting Account No. 135 - Disbursing Officers Cash Available to the Finance Division (Cr.).

Processing of Vouchers

25X1A10

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4. Coordination of Reciprocal Accounts for Property Expenditures Against Overt Allotments

Coordination will also be required at the close of each month concerning the balances of the reciprocal accounts maintained by the Fiscal and Finance Divisions representing expenditures for property by the Fiscal Division against overt allotments (Fiscal Division Account 91.5 and Finance Division Account No. 535). Inasmuch as all current transactions affecting these reciprocal accounts are originated in the Fiscal Division, that division immediately following the recording of the last voucher each month will transmit a list by schedule number of all debits to its 91.5 account to the Finance Division. The Finance Division will take action before its books are closed to assure that all transactions listed by the Fiscal Division have been recorded in the 535 account. Immediately after closing its accounts the Finance Division will transmit to the Fiscal Division an IBM listing by schedule number of all transactions recorded during the current month to its 535 account.

5. Verification of Agreement of Reciprocal Account Balances

Before the Finance Division closes its books at the end of each month, verification will be made that the reciprocal accounts on both sets of records have been brought into agreement or that the Fiscal Division has made entries in the succeeding month for any transactions affecting its 91.5 account which were omitted. If it becomes necessary to effect entries in the 91.5 account of the Fiscal Division after it has closed its books for a respective month, the Fiscal Division will record such transactions in the subsequent month and notify PAS of the entries made in the accounts.

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E. R. SAUNDERS

TAS/DVB:kdm (3 August 1953)

Distribution:

cc - Chief, Budget
Chief, Fiscal
Chief, Finance
Chief, PAS
Comptroller (2)

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